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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 20th February 1960

G.S.R. 201A.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the Central Excise Rules, 1944, namely:—

In the said Rules,—

I. (1) in rule 96-O, for sub-rule (3), the following sub-rule shall be substituted, namely:—

“(3) If, at any time during such period, the manufacturer does not want to avail himself of the special provisions contained in this section, he shall give a notice in writing to the proper officer of his intention at least 2 days in advance, otherwise he shall be precluded from availing himself of such provisions for such period as the Collector may direct.”;

(2) in rule 96-P,—

(a) in sub-rule (1),

(i) for the words “per month” where they occur at both the places, the words “per week” and for the words “in any month”, the words “in any week” shall be substituted;

(ii) for the words “the month next following” the words “the period for which the said sum has been paid” shall be substituted;

- (b) in sub-rule (3), for the words "along with such application", the following shall be substituted, namely,—

"Initially, at the time of submission of the application under rule 96-Q for a period of 2 weeks and thereafter, the weekly payment shall be made by such manufacturer 2 days in advance of the week next following, so that at the beginning of every week such manufacturer's deposit shall be equal to the amount of duty payable by him for two weeks. The balance out of the deposits of duty, if any, will be adjusted at the end of the period of six months, if so desired by such manufacturer";

- (3) in rule 96-Q,—

- (a) in sub-rule (1), the following shall be added at the end, namely,—

"and, whether he proposes to work the factory upto 48 or 96 or more than 96 hours a week together with the approximate timings for starting and closing the factory every day. The permission so granted for a whole month shall be subject to the fulfilment of the condition of weekly payment of duty under rule 96-P(3). Failure to comply with this condition will render the permission null and void";

- (b) in sub-rule (2), after the words, figures and brackets "sub-rule (1)", the words, figures, letters and brackets "and/or the weekly deposits are not made as required under sub-rule (3) of rule 96-P," shall be inserted;

- (c) in sub-rule (3), the existing clauses (a) and (b) shall be renumbered as clauses (b) and (c) respectively and before clause (b) as so renumbered, the following clause shall be inserted, namely,—

"(a) maintain a log book in the proper form showing therein the time of starting and closing the factory every day;";

- (4) in rule 96-R, the existing rule shall be renumbered as sub-rule "(1)" of that rule, and after that sub-rule, the following sub-rule shall be inserted, namely,—

"(2) If during such period any manufacturer desires to discontinue his manufacturing operations for one or more weeks, and if he gives notice of his intention to do so under rule 96-O(3), he shall be exempt from the payment of duty for that/those week(s). Such manufacturer shall, however, before recommencing manufacturing operations, give a notice in writing to the proper officer of his intention at least 2 days in advance and shall also deposit the duty payable by him under rule 96-P(3) if the deposit at the time of recommencement is less than the initial deposit of duty payable by him for 2 weeks.";

- (5) in rule 96-S, for the expression "sub-rule (3)(a)", the expression "sub-rules (3)(a) and (b)" shall be substituted;

II. In Appendix I—

- (1) in the table under the heading "Forms", for the existing entry under column "Rule No." against Central Excise Series No. 55-D, the following entry shall be substituted, namely,—

"92C(3)(a) and 96-Q(3)(a)";

- (2) for the existing form R.G. 19 (Central Excise Series No. 55-C), the following form shall be substituted, namely,—

R.G. 19
[Rule 96-Q(3)]
Central Excise Series No. 55-C

Register of different kinds of equipments employed in the production of Vegetable Non-essential Oils with the aid of power.

Name and address of manufacturer.....
Name and address of factory(ies).....
Licence No./Nos..... Month.....

Date	Mechanical appliances		Total production of Vegetable Non-essential Oils	Amount of duty paid		Remarks
	Types of appliances	Number of appliances worked		Particulars of A.R. 7 etc with dates	Amount	
1	2	3	4	5	6	7

Total for
the month

- (3) in form R.G. 20 (Central Excise Series No. 55-D), for the words and figures "Rule 92-C(3)(a)" the words and figures "[Rules 92-C(3)(a) and 96-Q(3)(a)]" shall be substituted;

- (4) for the existing form A.R. 7 (Central Excise Series No. 62-B), the following form shall be substituted, namely:—

"Central Excise Series No. 62-B.

Original

Duplicate

Triplicate

Quadruplicate

FORM A.R. 7

Application for removal of Vegetable Non-essential Oils produced in power-operated factories.

(Rule 96-Q)

Name of Factory/Factories.....
Address.....

I/We.....manufacturer(s) of Vegetable Non-essential Oils, residing at..... Taluka/Tehsil..... District..... and holder(s) of Central Excise Licence(s) No.(s)..... dated..... having been permitted to avail myself/ourselves of the special provisions contained in Section E-V of Chapter V of the Central Excise Rules, 1944, in respect of

my/our production of, and transactions in such oils at the above mentioned factory/factories hereby declare that I/We intend to employ..... in the production of Vegetable Non-essential Oils during the calendar month next following, and the total sum payable by me/us in terms of that rule, in respect of the month of.....are stated hereunder:—

Mechanical appliances		Number proposed to be worked during				Number of hours proposed to be worked during			
Types	Number installed in the factory	1st week	2nd week	3rd week	4th week including the remaining 2/3 days of the calendar month	1st week	2nd week	3rd week	4th week including the remaining 2/3 days of the calendar month
1	2	3	4	5	6	7	8	9	10

Rate prescribed in Government of India's Notification No. dated.....	Sum payable under rule 96 P for					Total
	1st week	2nd week	3rd week	4th week including the remaining 2/3 days of the calendar month		
11	12	13	14	15	16	

TOTAL

2. I/We intend to work the factory from.....a.m./p.m. to.....a.m./p.m. every day.

3. I/We tender herewith the sum of Rs..... (Rupees..... only). The balance will be paid by me/us in weekly instalments by 5th, 12th, 19th and 26th of the month of.....

4. I/We hereby declare that the particulars furnished herein are true and complete to the best of my/our knowledge and belief.

5. I/We apply for leave to remove from the above mentioned factory/factories during the month of.....any Vegetable Non-essential Oils produced in the said factory/factories during that month.

6. I/we understand that the permission accorded to me/us for the whole month of.....is subject to my/our paying the balance amount as indicated in paragraph 2 above.

Place.....

Date.....

Signature of manufacturer(s) or
his/their authorised agent(s).

To

.....of Central Excise,
.....

Countersigned

Place.....

Date.....

Central Excise,
.....Range,
.....Circle.

Statement of duty paid at.....

Treasury
Sub-treasury
State Bank of India
Reserve Bank of India

I. For payment in cash

[To be filled in by the manufacturer(s) or his/their authorised agent(s)]

Name of person tendering payment	Particulars of payment	Amount (to be entered in words as well as in figures)	
		Rs.	nP.
1	2	3	

Head of Account

II. Union Excise Duties—Vegetable Non-essential Oils

Date.....

Signature of tenderer

(To be filled in by the Treasury or Bank)

CERTIFICATE

Deposit Number

Received payment of Rupees.....
..... (in words)

Signature of Treasurer.....

Date.....

Accountant.....

Treasury Officer.....

Agent or Manager.....

II. For payment through current account.

Title of Account or Ledger Number	Number and date of entry	Amount Rs. nP.
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Date.....

Signature of the manufacturer(s) or
his/their authorised agent(s).

III. For payment through T.R.5/Special Revenue Money Order.

Date of payment	T. R. 5/Special Revenue Money Order Coupon Number	Amount
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Clearance allowed subject to the
fulfilment of the condition of
weekly deposits.

Place.....

Date.....

..... of Central Excise,

Note.—Delete the entries not applicable."

G.S.R. 201-B.—In pursuance of rule 96-P of the Central Excise Rules, 1944 as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 46/59-Central Excises, dated the 21st April, 1959, the Central Government hereby directs that, with effect from 1st March, 1960, the types of equipments and the rates therefore shall be as under and that the special provisions contained in section E-V of Chapter V of the said rules shall extend to manufacturers of Vegetable Non-essential Oils employing not more than 24 ghanies, or 24 kohlus, or 24 pintos, or 24 chekkus, or 24 rotaries, or a combination of any of these not exceeding 24 equipments in number, and/or 2 expellers, namely:—

Type of unit	Weekly rate of duty per equipment working for		
	not more than 48 hours in a week	more than 48 hours but not more than 96 hours in a week	more than 96 hours in a week
I	2	3	4
I. Units employing Ghanies or Kohlus or Pintos or Chekkus:			
	Ra.	Ra.	Ra.
(a) not exceeding 2 in numbers	10.00	20.00	30.00
(b) exceeding 2 but not exceeding 4 in number.	12.50	25.00	37.50
(c) exceeding 4 but not exceeding 6 in number .	15.00	30.00	45.00
(d) exceeding 6 but not exceeding 24 in number	20.00	45.00	70.00
II. Units employing Rotaries :			
(a) not exceeding 2 in number	18.00	40.00	60.00
(b) exceeding 2 but not exceeding 4 in number	20.00	45.00	70.00
(c) exceeding 4 but not exceeding 24 in number	30.00	65.00	100.00
III. Units employing Expellers :			
(a) Baby Expellers not exceeding 2 in number	90.00	210.00	350.00
(b) Expellers, other than Baby Expellers, not exceeding 2 in number	250.00	550.00	850.00

Provided that in the case of units employing ghanies or kohlus or pintos or chekkus or rotaries in addition to the expellers, the weekly rate of duty prescribed under I(d) or II(c), as the case may be, shall be applicable to each such equipment:

provided further that—

- (i) the week for the purposes of this notification shall be reckoned as from 1st to 7th, 8th to 14th, 15th to 21st and 22nd to 28th of a calendar month;

- (ii) the duty for the remaining 2 or 3 days of the calendar month, except the month of February, as the case may be, shall be calculated at the rate of one-third of the weekly rate of duty and shall be payable by the manufacturer along with the duty payable by him for the fourth week, namely, from 22nd to 28th of a calendar month.

[No. 34/60.]

B. N. BANERJI, Jt. Secy.